



ATTS NEWSLETTER

JAN - MAR 1996

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ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

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THIS IS YOUR LAST ISSUE IF YOU HAVE NOT RENEWED FOR 1996

ADVERTISEMENTS

"1996 NEBRASKA TRADE TOKEN RARITY BOOKLET," 6th Edition. 75 pages, covering 18 different categories of tokens & medals. Contains the listings of 77 collectors. This WHOPPER is \$15.00 postpaid. George Hosek, 7411 Idledale Lane, Omaha, NE 68112-2805, ph. 402-455-1905.

AVAILABLE: I need to clear out some space and am willing to give to some person the ATTS Newsletters that I have. They go back to 1983. If someone wants them, I would like for them to pay the postage. Carl Cochrane, 12 Pheasant Drive, Asheville, NC 28803.

COLLECTOR NEEDS: Illinois provisionals - St. Anne (L96) and Toulon (L100). Indicate condition and price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

WANTED: Fairly new collector interested in obtaining some more advanced pieces. Roy Eggert, 24821 Nickelby Drive, Damascus, MD 20872, ph. 301-253-3583.

WANTED: Illinois tokens. All types except modern. Especially need provisionals and merchant tokens. Any quantity. M.W. Massey, Box 673415, Marietta, GA 30067.

WANTED TO BUY: UNC sales tax tokens: MS S5; NM S3; OK S3, S7 or S8, S17. J.O. Lampkin, 66 Orchard Beach Road, North East PA 16428.

NEED: I am interested in tax tokens, revenue stamps, and related items from District of Columbia, Georgia, Maryland, and Virginia. Please contact David Doernberg, 2504 Mason Street, Silver Spring, MD 20902-5506.

WANTED: Nebraska "White-Spot" anti-sales tax tokens and related material. Wayne Hohndorf, 6546 Binney Street, Omaha, NE 68104.

FOR SALE: I have available for sale a wide variety of state-issued sales tax tokens, Ohio sales tax receipts, and Illinois metal provisional sales tax tokens. Excellent condition. Send SASE for detailed price list. Tom Holifield, P.O. Box 533, Alderson, WV 24910-0533.

BEST OFFER: Two books. #1 - *Ohio Sales Tax Stamp Addenda* by Hubbard and Bloom, 52 pages, 5½"x8½" loose leaf, printed 1969, pristine condition, some values listed. #2 - *Chits, Chiselers and Funny Money* by Pfefferkorn and Schimmel, pristine condition.

NEW FINDS

And Other Stuff

. . . Editor

UTAH

In *Newsletter 90* I noted that Russ Ward had sent me a Utah "orange" plastic that was interesting. (Remember, Utah used green for the 1 mill, gray for the 2 mill, and orange for the 5 mill.) He has since reported that he has found another. I still think we probably should consider it another of the many variations we find due to lack of quality control in the production of plastic tokens. Assuming that to be the case, it would end up as a Catalog Supplement Sheet reporting still another example of the range of which the cataloged tokens are examples.

RELATIVES

I have been reviewed old sales lists for another project I've been working on, and ran across this in Alpert's sale 7, closing October 17, 1981, under "Tags (tool, work, time, etc.)" I wonder what tax this was referring to?

Tax Paid 1873, brass, 34 mm., uniface, incuse, fob-like slot hole at top.

This one was in Alpert's sale 20, closing March 15, 1985, listed under "Foreign." Sir Robert Peel formed the London Metropolitan Police ("Scotland Yard") in 1829. The London "bobbies" are called that as a takeoff on his first name. I don't know if this token dates that far back, though.

*Victoria... (bust) / No Income Tax No Inquisition
No Peel & Co. (man riding devil), copper, 23 mm.*

ALABAMA

I received a phone call a few weeks ago from an individual who had been referred to me. He reported that he was negotiating with someone (I presume not a member) to purchase a blue version of AL S19, the red brown fiber 5 mill. He said it is exactly the same except for the color, which seems to be the S18 dark blue fiber. I asked if I might see it eventually, with the thought in mind that it might be recorded in a Catalog Supplement Sheet as a minor variety. I've

heard nothing further at this point. My guess is that there may have been a blue fiber blank left over, probably accidentally, at some point when the manufacturer was shifting from one mill to five mill tokens, rather than being a deliberate pattern. (Remember that in the catalog we call most all of these "patterns" even though they may not have been deliberate.)

OHIO #1

In *Newsletter 86* I reported that I had been looking through Lipscomb's *Ohio Merchant Tokens* and found a couple items that were of interest. One of them, issued by a restaurant in Cincinnati, was an aluminum, 22 mm, round. Wright was the maker of the token.

PODGEY'S / 63 ELM / TAX PAID
10 / WRIGHT CIN. O.

I wrote to TAMS-IKO to see if I could make a contact with someone who knew more about this token, and recently heard from a collector in Cincinnati who has one. He sent this rubbing, and I've asked for pictures or a loan so I can take pictures.

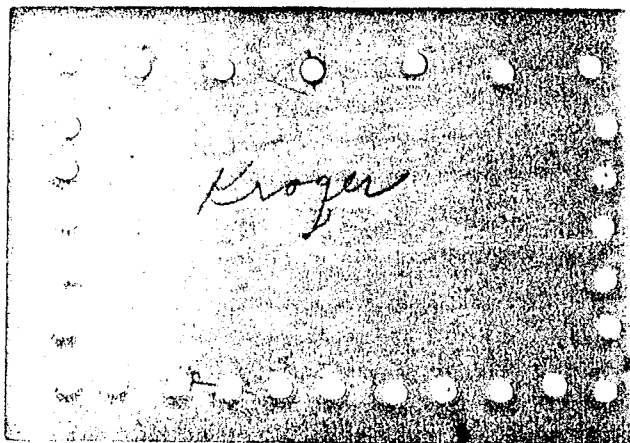
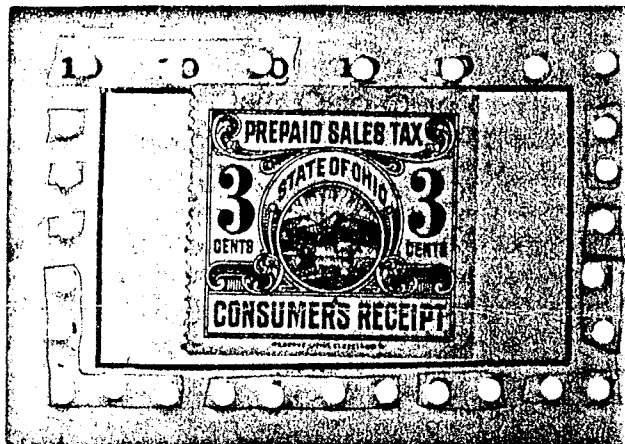


Note the space in the name. I have no information about whether this is real or just a manufacturing error, but I'd guess the latter. The two Ohio metal tokens in our catalog are both inscribed slightly differently - the inscriptions include "tax pre-paid" rather than "tax paid." But it's hard to figure out what the tax would have been, if not a sales tax, for which a token would have been useful.

OHIO #2

Richard Johnson sent a xerox copy of what appears to be a very early version of the local punch-cards. He obtained the xerox from an Ohio specialist. This card appears to have been used by Kroger in

some locality before the state prescribed a standard format for the local cards. Here are illustrations of the front and back. On the front is one of the 3 mill consumer's receipt; the state later required both the vendor's and consumer's halves be attached on the reverse. Around the rim was probably \$1.00 worth of values but they've all been punched so we can't be absolutely certain. As you can see, there's nothing on the other face than a pencilled "Kroger" probably put there later to identify it. (It looks like the card tried to slip off the xerox a little bit; we'll try to get a better picture from the source.)



MISSOURI

Page 161 in the catalog starts more than twenty pages of entries and illustrations of political, advertis-

ing, promotional, other, and souvenir counterstamps on the reverse of the MO milktops, mostly on the two with blank reverses. If you are a member of ATCO (Active Token Collectors Organization), you may have noted on page 30 of the March sales booklet a listing of five MO 1 mill milktops with advertising on the reverse. Four of these are pieces not previously known. I've written to the person selling them asking for a loan for pictures, or at least xeroxes. Hopefully we'll manage to get some illustrations for a Catalog Supplement Sheet.

OHIO #3

Another item I reported in *Newsletter 86* was a second entry under Doersam's clock which stated simply:

same but cancelled.

I asked IKO-TAMS for a contact on this one, also, and have received a copy of a general inquiry circulated in TAMS-IKO, as well as the name of an individual who is out of town for a while. So maybe we'll find out more about this eventually.

ILLINOIS

In the catalog on page 76 we find listed L51, a copper provisional from Kewanee. On page 98 there is a note that a brass twin had been reported but had never surfaced. One of our newer members has advised that he recently purchased a sales tax token collection and in it is what appears to be this brass Kewanee. I've asked to see it sometime after the middle of April, if possible. Maybe another "lost is found."

MAVERICKS

On page 363 of the catalog there is a listing and illustration of a Titone anti-sales tax token for which we do not have an attribution. The whereabouts of this token has also been unknown and the catalog illustration was taken from and credited to *Chits*. Jerry Schimmel's auction 33 lists a Titone as lot 95, so at least we know where it is at the moment.

PRICES REALIZED

C&D Gale, 2404 Berwyn Road, Wilmington, DE 19810, Fixed Price Catalog 29 (Ed. Note: These are Schimmel numbers. These were also advertised in C&D Gale Fixed Price Catalog 28, reported in Newsletter 90.)

WASHINGTON STATE: WA-5 grey fiber, unsearched for minor sub-varieties, VF-BU, 99 pcs SOLD AS IS, NO RETURNS \$25

WASHINGTON STATE: al (WA-1, WA-7) VF-BU, unsearched for minor sub-varieties, ca. 1,290 pieces SOLD AS IS, NO RETURNS \$100

WASHINGTON STATE: WA-6 & WA-6a group, incl at least 4 shades of green (most are green) & 2 shades of grey, VF-BU, 86 pcs, SOLD AS IS, NO RETURNS \$15

Norman G. Peters, P.O. Box 29, Lancaster, NY 14086, Fixed Price List #105, Early 1996

(next column)

Pekin - Tazewell County tax token 1/4 c. BR-16 VF. \$1

Alabama - (1942) Schimmel #6 Gray/white 1 mill XF. \$1.50

same but gray AU+ \$2.00

New Mexico - (1942-1949)
Schimmel #6 off white fiber 1 mill rare UNC \$5.00
#7 black fiber 5 mills. The rarest of all sales tax tokens. Choice UNC. \$5.00

Collection of 41 different states & types loose. A nice lot \$12.50

lot of 19 diff. \$6.00

lot of 11 diff. \$3.25

Mixed lot of 33 (10 different) some lower grades, etc. \$4.50

EDITOR'S NOTES

DEATHS

I've received reports recently that David Stolaroff, El Paso, Texas, died on December 24, and Everett Self, Yuma, Arizona, died on December 12. Mr. Self had been a member since 1983, Mr. Stolaroff since 1987.

I didn't know much about Mr. Self, although I understand he was a numismatist of long standing, aside from his association with our organization.

Mr. Stolaroff had done a thesis on sales tax tokens in the early 1950s for his graduate degree at The American University. His work was one of the references Tim Davenport and I used in our catalog development. His original membership in ATTS was a gift from a family member, as I recall the situation. We wrote later requesting permission to reproduce some of his material in the *Newsletter* from time to time, which he was glad to give. He commented that

he always wondered what had happened to sales tax tokens.

PERSONAL NOTES

I want to thank all of you who have sent me notes of appreciation and encouragement in response to my comments about my condition. It helps the morale to know that people care enough to tell me so. This particular cancer isn't like a toothache where you can go to the dentist and get it fixed one way or the other - you all know that. This'll take a year, as I said before, until we know whether we've accomplished anything. So I struggle along from chemo to chemo. There's a lot of pain in my back, possibly due to some effects the cancer has on bones, and also due to weakness in the muscles, but I'm still on my feet although I have to lie down and give my back a rest every so often even though I take a lot of ibuprofen or tylenol. I'm able to get things done as long as they don't demand any significant physical exertion and

don't last very long - there's just no strength and no endurance.

I have corresponded off and on for several years with some of you, often on a personal basis even though we've never met. We've written about our families, interests, and all the other sorts of subjects that friends write about. So that you all know, my wife and I welcomed our first grandchild, a boy, born January 24 to our daughter and her husband. The baby's first and middle names are James (his paternal grandfather's first name) Kenneth (my middle name). The whole family is doing well. By the time you receive this my wife and I will have been out to see them in the Cincinnati area, which will probably delay the completion of this *Newsletter* about ten days.

CATALOG SUPPLEMENT SHEETS

As I reported to you last time, it had been my plan to continue as Editor until we had reached issue #100 at least, which would be another two years and maybe a tad more. On that assumption, I had been planning to send along with each issue about three or four Catalog Supplement Sheets. These would be new finds as a priority, but would also be corrections,

information on varieties that we didn't want to put into the catalog, and other such data.

Now that my physical condition has changed, I think it is rather critical to get these Catalog Supplement Sheets out more quickly. Although it wouldn't be impossible for the new Editor, it would be difficult for him or her to assemble the information for some of the Sheets. That wouldn't be true for new finds, of course, but would for most everything else. So to make it easier for the new Editor to get rolling, as well as get the information into your hands, I'll plan to continue preparing Catalog Supplement Sheets for the new Editor to include when there's room. But also I am going to concentrate this year on getting out a lot of the Catalog Supplement Sheets. That means the *Newsletter* will not be as thick. I'll keep on with articles that I hope will be interesting, of course. I hope this won't discourage you too much. Particularly, if you feel like writing something or sending something, please do so. If it needs to be in the next issue, I'll get it in. Otherwise, if there's not enough room we'll keep it in stock and, depending on how things go, next year I or the new Editor can get back to fewer Sheets and more articles and get your articles in. Frankly, it'd be nice to have a backlog - it's hard to find articles to print if you don't send anything.

MORE POLITICS: NATIONAL SALES TAX?

. . . The Editor

As you would expect in a national election year, especially around Washington, D.C. but probably to some extent everywhere, the politicians have lots to say about all sorts of subjects, including taxes. Here's another one report as of the end of January. It's mostly about Social Security, but in the middle is a statement to the effect that the only way to "save" the Social Security System is to scrap the income tax and go to a national sales tax of 17%. Not quite the same thing as the "flat tax" of 17% for which some candidates make a case, since that would be an income tax, not a sales tax. Anyhow, it's still another proposal for a national sales tax, which has been the subject of a debate for more than a century.

Lugar Links Low Growth, Social Security Restrictions

Candidate Wants to Replace Income Tax With

National Sales Tax of 17% to Boost Savings

By Thomas B. Edsall
Washington Post Staff Writer

MANCHESTER, N.H., Jan. 25—Sen. Richard G. Lugar (R-Ind.) today warned that without improved economic growth, Social Security benefits will have to be means tested, the retirement age raised and high taxes enacted.

In a speech and news conference at a meeting of the American Association of Retired People, Lugar, who has pointedly dissented from some of his party's budget cutting proposals, stepped onto terrain most politicians consider quicksand.

"If you don't have 3½ percent growth [in the national economy] . . . we are going to hit the rocks sometime after the year 2000. If the growth is very low, we are going to hit it pretty fast."

Republicans assiduously have been avoiding the issue of long-range Social Security financing out of fear that it would further cloud the current budget debate and weaken the efforts of party leaders to reduce domestic spending.

"Even [House Speaker] Newt Gingrich [R-Ga.], brave as he is, says I don't want to talk about Social Security right now, we are taking enough on, so leave this for the bye and bye," Lugar said.

Lugar used the threat of continued low growth to build a case for his plan to scrap the income tax system and replace it with a national sales tax of about 17 percent. This, he argued, would end disincentives to save and reduce the incentive to buy and consume goods.

The result, he contended, would be a massive increase in the national saving rate, boosting it from

roughly 2.5 percent of income to 6 percent, sharply increasing the availability of capital for investment in machines, tools and technology to improve productivity.

Corporations, in turn, no longer would include corporate income taxes in the price of goods, improving American competitiveness in world markets, and boosting exports, according to the Lugar scenario.

Without improved productivity and growth, Lugar argued that major entitlement programs such as Social Security will be in deep trouble.

"Understand that prior to going into total default on Social Security, we are going to change the age of retirement, we are going to go to means testing. . . . I'm not one that says to college audiences that you will never collect a dime [in Social Security]. I say you [who expect to get nothing] are wrong, you will collect, but you will pay. You will pay a lot if we don't have higher growth in terms of higher taxes, and later retirement, and means testing."

In addition, Lugar argued that shifting to a sales tax is the only way to restore growth in family incomes.

In the last election, he said, he could not understand at first, as he campaigned in Indiana with an unemployment rate of just 4 percent, why voters who "said to me again and again, 'We are working people, we are trying the best we can with two jobs to support our family. Our wages are going nowhere, our family income has not changed substantially. We fear for the future.'"

But after researching the issue, Lugar said he found that wages have been stagnating, that 1994

family income was the same as it was in 1974, after accounting for inflation, "in short, we have an economy that is not growing."

The other Republican candidate who has been stressing the issue of stagnant and declining wages, television commentator Patrick J. Buchanan, appeared later in the day at the AARP meeting.

Buchanan in passing said he would not rule out any step required in the future to save Social Security, including means testing, but his overall message focused far more on the possibility of cutting programs that are not important to the elderly, before taking serious action on Social Security or Medicare.

"In certain areas, I disagree with my party," Buchanan told the AARP gathering of about 500 people. "I believe we have to reform and make sure the Medicare system is solvent. But before we look hard in that direction, I think we should end the foreign aid, we should end the \$50 billion bailout of Mexico, and we should put an end to these congressional pensions."

TRANSITIONING TO A NEW EDITOR

. . . The Editor

In the previous issue of the *Newsletter*, I raised the point that we will need someone to replace me sometime soon. I've received a note from a member expressing an interest in the job and as far as I'm concerned he has dibs. However, before he accepts the saddle, I want to give him and everyone else a better idea of what's involved, at least as I handle it. So I've written an article about it. I hope it's not too boring and will encourage some others of you to get involved in helping this organization operate.

It is certainly true that each editor of a newsletter does whatever she or he has time, interest, information, and other wherewithal, to do. I have been fortunate during my period of service because for the first several years I was employed full time but operated more or less as a consultant and thus usually could schedule my time and tasks to suit myself. After that I retired and was able to do what I wanted to do almost any time. So I was able to put a lot more into it than some editors would be able to do. You will all

have to recognize that and encourage the new Editor with your support when I drop out of the loop.

In actuality, I have been performing two functions for the entire eleven years, and about another half a function for the last couple years. One of the long-term functions has been as an unofficial Librarian. The other has been as Editor. The two are intimately related, at least for my needs as Editor. The half function is that I've been doing most the Secretary and some of the Treasurer functions while we wait for someone to let Richard Johnson know they'd be willing to take the job of Secretary and Treasurer.

We will need to get our heads straight on just how we want to get these pieces of work distributed after I turn loose. Clearly, someone has to step up and agree to be the Secretary-Treasurer. The unofficial Librarian job probably should go with the Editor if he/she has time to handle it and a place to stow everything, but it could be done by some other member if necessary.

I'm going to describe how I do the most time-consuming part of each function. It'll be sort of "the routine" of getting the job done.

SECRETARY-TREASURER

The Constitution sets out some rules about how bank accounts are to be managed, etc. When Tim Davenport finally managed, after several years of trying, to get out from under the job of Sec.-Treas., Richard Johnson agreed to take it over temporarily. As you see in the financial reports in the *Newsletter*, he maintains custody of our bank balance, in the amount of about what is now around \$1400.00.

The Secretary-Treasurer at the end of each year reminds the Editor to send out a dues notice with the last issue of the year. All dues and donations go to the Secretary-Treasurer, as does any other "income" such as from sales of publications (at cost and sometimes at a loss). At the end of the first quarter of the new year, the Secretary-Treasurer gives the Editor a list of members who have renewed and those who have not, so that the Editor can remind the non-renewers. At the end of the second quarter, the Secretary-Treasurer tells the Editor who to drop from the mailing list, and gives him a membership list for publication in the second quarter *Newsletter* if there is room.

The Secretary-Treasurer also provides a quarterly organizational and financial report for each issue. He/she responds to inquiries about membership, sends out the one-page "flyer" about the organization, maintains a numerical list of numbers assigned and enrolls new members, sends out the two "flipping" membership tokens with directions, provides a copy of the ATTS Constitution, and also includes a copy of each *Newsletter* already published during the membership year. (These are extras sent to the Sec.-Treas. for this purpose by the Editor.) He/she advises the Editor quarterly of these additions (and any losses) so that the mailing list can be adjusted.

When the quarterly *Newsletter* has been published and distributed, the Editor provides a statement (invoice) to the Secretary-Treasurer for expenses during the quarter. The Secretary-Treasurer writes a check from the treasury to the Editor for the amount due. What it boils down to when we have a separate Secretary-Treasurer is that the Editor provides the financial backing for the quarter and then collects from ATTS.

As you can easily judge, the busiest time of the year is usually from about mid-January to mid-March as dues and donations are received and checked off against the membership list as of the end of the previous year. There's another brief spate as late renewers catch up, usually about mid-April. Other than that, the level of effort required is pretty low.

With the exception of Richard Johnson's maintaining the central treasury, I have been doing these yearly-operations tasks. I've been budgeting the *Newsletter* to stay within what our dues and donations will support, and operating on a cash basis, billing Richard only at the end of the year for any net due to even out the accounts prior to the beginning of the next year.

SO! Who wants to step up to bat on this Secretary-Treasurer job? Let Richard Johnson know, not me. I'll be glad to forward all the mail, transfer the dues and donations I've received for this year's operations, send along the latest mailing and membership lists, as well as the numerical order list, on a diskette, provide copies of the constitution, the membership tokens, etc.

LIBRARIAN

From time to time in the early days of ATTS, we had a position known as Librarian. That seemed to disappear at some time in the late 70s as nearly as I can tell. In the early issues of the *Newsletter* there would occasionally be a list of the items, or new accessions, to a library of perhaps 100 to 200 items. I have no idea whether members ever borrowed much, if anything. Perhaps the function disappeared because there was little use of the library.

When I became Editor in early 1985, I started looking for sources of information. There really wasn't much of anything readily available, so I began to accumulate references, newspaper and periodical clippings, historical correspondence, historical catalogs, tax codes from the states when sales taxes were legislated, and anything else I could think of, from just about any source I could identify. Several members helped me very much by providing material they had acquired, information from their research, and other sources. I kept everything that had some relationship to sales tax tokens. This gave me a resource base for articles to put in the *Newsletter*, to verify information, to answer inquiries from members, and as reference material when I began with Tim Davenport to develop a new catalog. I now have approximately four file drawers of "library." This includes the reproducible masters of all the back issues of the *Newsletter* as they appear in the three bound volumes that are available for sale, as well as one complete set of all of them as originally issued. It also includes the master reproducible of the reprints of articles from *State Revenue Newsletter*, *TAMS Journal*, *The Numismatic Scrapbook Magazine*, *The Numismatist*, and other such sources, that are also for sale at cost. It does not include a fifth file drawer of all my ATTS-related correspondence, most of which has no significance but embedded in which there is some information that would be of interest if the new Editor wanted to start with where I started and get a quick up-date on most everything that has transpired over the past decade.

One of the tasks the Librarian could do, by the way, is to keep and provide to the members, by means of the *Newsletter*, a current list of ATTS and ATTS-related publications that are for sale. For all that matter, the Librarian could be in charge of selling the publications, getting copies made for sale, etc.

All the materials I have on file, with the exception of some recent accessions that I haven't entered in my computer yet, are listed in the ATTS publication *ATTS Library Reference Collection*. There are about 1700 items in the library, a good many of which are simply newspaper clippings. Aside from my usage of it on a regular basis, there are very few requests for the loan of material in the library. So what it boils down to is that if there is a library at all, it will be the Editor who uses it almost exclusively unless the Librarian is someone who will write a lot of articles for the *Newsletter*.

With regard to publications, I have on diskette only a few of those which have been written during my tenure. If there is a master-reproducible I have sometimes erased the diskette. Many of the earlier materials which have been reproduced as historical files were done on a typewriter and it didn't seem productive to take the time to get them on a diskette. Same with the early *Newsletters*, including most of those I have edited. Once I get them in a master reproducible form I take them out of my computer and off my diskettes. It's these master reproducible that would be transferred to a separate Librarian or the next Editor.

Also, this includes the master reproducible of the catalog. By the agreement with the publisher that I made on behalf of ATTS, we must keep this available in its original form for at least ten years. I don't anticipate that to be a problem since plenty of them were published, but the illustrations could be very useful and save considerable cost if and when a revised or new catalog is published years from now. Sometimes I "borrow" an illustration from the catalog master because it's the best one I have, and then put it back after I am through with it to make sure it's where it should be.

Keeping the library up to date is not much of a job unless you want to and have the time to work at it. At the lowest level, it's mostly keeping track of what appears in various numismatic and token journals as related to sales tax tokens, and filing the various materials that members send in to the Editor as source material for him or her to write articles. At a slightly higher level it's writing to individual members asking them to undertake a specific piece of "research" if they can - sometimes it involves writing to members to ask what they have or know about some related subject.

Something I've not had the time to do, though, that a good Librarian could do, is search out additional source material. I've commented before about the need for us to dig up pertinent articles from newspapers all around the country at the time when sales taxes were being introduced. This would be a good piece of work for a Librarian to organize if it could be done. The Librarian could also work on the problem of getting state tax commissions and related entities to provide historical information from their files, as Tom Esker has been doing recently for Illinois. The results should be a considerable volume of historical information for articles in the *Newsletter*, as well as providing some answers to questions such as who manufactured the New Mexico metal tokens. This could be targeted research - ask the specific question; or it could be general research - what's in your files and how much will it cost to get copies?

My own inclination, as I indicated at the beginning, is for the Librarian function to be informal and stay in the hands of the Editor. But that will depend on the next Editor, since he or she may prefer a different distribution of work, how he or she wants to go about developing new articles through his/her own research, and also on whether he or she has the space to store all the files. (I'll ship along two roll-around metal two-drawer file cabinets if that will help, although I think whoever does this job would be better off with some of the portable plastic, stackable, file baskets available in office equipment and supply stores nowadays. They would work just as well and are much more manageable.)

EDITOR

To start with, I maintain an ATTS accounts book in which every expense or income transaction is entered daily, item by item. This forms the basis for my quarterly financial report in the *Newsletter* or the quarterly invoice to the Secretary-Treasurer.

For resources, I have all the members who have information of any kind and are interested enough to send it in or sometimes find out something if I ask about it. I have all the library files I've previously discussed. I try to dig up information about specific things on my own, depending on what strikes my interest at the time. One of my little continuing interests has been to try to find all the missing tokens such as the gold tokens from Missouri and Washington, several other missing pieces from Washington,

more of the Missouri counterstamps on the milktops, and so on. From all these sources and anything else that comes around, I collect information in several folders from which I eventually will prepare the next issue. I also have in my study three boxes of pictures, piece by piece, of all the sales tax tokens and various other things of which I may need pictures. If there's something I don't have, I try to borrow it and get some pictures for the files.

At the beginning of the quarter, at the time I publish the issue for the last quarter (we do it at the end of each quarter so the content coincides with the membership year), I also provide courtesy copies to several libraries (TAMS, ANA, etc.), and a news release plus copy to *TAMS Journal*, *Coin World*, and *Numismatic News*. Sometimes these periodicals pick up the information, other times they don't. If they do, I usually will get several inquiries. These would go to the Sec.-Treas. if we had one, instead of me.

Off and on during the quarter I receive letters and phone calls from members, and occasionally from other people who have been referred to me, about something in the catalog, or a new find, about ATTS, or various other related subjects. Most of the time I can answer the question, but other times I must refer to some other member who knows the subject better, or to some other source.

Otherwise during the quarter, I will work on any pamphlets I'm developing, such as the Herrin booklet I did some years ago, or the scratch marks on the Ohio sales tax receipt that I did, or something similar. I will pursue some of the specific interests I mentioned above. Members who make new finds send them in for pictures. I draft articles for other periodicals such as *TAMS Journal* or *The State Revenuer*. It's "whatever turns me on" time.

I'm on the subscription list for about ten dealers' mail bid sales and auctions. I try to stay on three or four that include sales tax tokens from time to time, and try out new ones for a year or so to see what I might find on their lists. So every time I receive a mail bid sale or similar document, I review it thoroughly to note any sales tax tokens or related pieces that might be on the list. (Generally I don't bid on things, although sometimes there is something interesting, but that's mostly because I can't afford to buy pieces that are expensive or scarce and I have all the

common and inexpensive pieces in my collection already.)

Another task during the quarter is to decide which Catalog Supplement Sheets should be next in line for publication, and to develop them. New Finds always take priority in my mind, but whatever is being prepared usually requires borrowing something and/or taking pictures, writing it up, formatting, etc.

Sometime in the early part of the third month, I get serious about deciding what to include in the forthcoming issue. This involves going through all the material that has come in recently, reviewing other notes about possible articles, reviewing the file of "backlog" materials, and other activities. If I've received anything for the series on profiles of members, I automatically include that if it will fit. I also pull out any of the mail bid sales and prices realized that have accumulated, and any advertisements the members have provided. I consider whether it's time for some special flyer such as the year-end reminder that the next year's dues are due; this counts against the number of sheets of paper that I can mail for the postage we can afford.

About the middle of the third month, after I've made some tentative decisions about content, I start assembling the issue. This is mostly getting it all into

the computer in the *Newsletter* format, but also sometimes involves doing actual writing of columns such as "New Finds and Other Stuff" or articles such as this one. It also involves getting the financial report together by summarizing the information in my accounts book.

During the last week of the quarter, I put the *Newsletter* together by assembling it on my computer and printing out a master reproducible. In my computer system I don't have a scanner so I paste in the illustrations; an Editor with a scanner can probably include the illustrations in the printout. I decide how many copies will be needed for the distribution plus future inquiries, and get that number, plus the Catalog Supplement Sheets and any flyers, printed at the local Kwik Kopy. While they are printing, I make any last minute corrections to the mailing list, print out the labels, and assemble the mailing envelopes. I write the press releases. In the next day or so I get everything into the mail, and invoice the Secretary-Treasurer for the costs I've incurred during the quarter.

And that's about it. Not exactly thrilling, huh? As I have said several times already, it takes about as much time as you want to put into it. There's some sort of minimum, of course, which I'd guess at maybe a couple days equivalent. That would get the *Newsletter* assembled in some rudimentary form, and mailed. After that, it's up to the Editor and members who send in source material.

FINANCIAL REPORT

The Editor

I'm sorry but there's not enough space for this quarter's running cash account. I'll summarize.

After Richard Johnson had reimbursed me for the last *Newsletter* of 1995, we had \$1403.15 in the treasury. Expenses for January, February, and March have been \$44.98. (That doesn't include the cost of printing and mailing this issue, of course.) Income from dues and donations has been \$755. So at the moment we have \$775 to operate on this year, plus the money in the treasury as backup for anything special.

Donations have been substantial - without them we'd really be rather hamstrung. Thanks to Albright, Armstrong, Barnes, Bennison, Blaylock, Brock, Capps, Doernberg, Eggert, Esker, Glenn, Hallenbeck, Hatch, Kawalec, Lampkin, Lane, Luce, Otterson, Smith, Sutera, Thannen, Tupper, R. Ward, and Wright.

Not renewed as of 4/2/96: Bates, Bledsoe, Busti, Dean, DiGiacomo, Erb, Finch, Garrett, Gates, Kelley, Kestner, Klable, Koch, Majoros, O'Brien, Oyama, Petry, Polly, Schrader, Semonchik, Severn, West.



ATTS NEWSLETTER

APR - JUN 1996

93

ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

ADVERTISEMENTS

not ad 8-1-96
"1996 NEBRASKA TRADE TOKEN RARITY BOOKLET," 6th Edition. 75 pages, covering 18 different categories of tokens & medals. Contains the listings of 77 collectors. This WHOPPER is \$15.00 postpaid. George Hosek, 7411 Idledale Lane, Omaha, NE 68112-2805, ph. 402-455-1905.

"1996 IOWA TRADE TOKEN RARITY BOOKLET," 4th Edition. 73 pages, covering 10 different categories of tokens & medals. Contains the listings of 59 collectors. \$15.00 postpaid. George Hosek, 7411 Idledale Lane, Omaha, NE 68112-2805, ph. 402-455-1905.

WASHINGTON state provisional tax tokens to trade for other local tax tokens. Stuart Hawkinson, 8520 SW Cecilia Terrace, Portland, OR 97223.

FOR SALE: I have available for sale a wide variety of state-issued sales tax tokens, Ohio sales tax receipts, and Illinois metal provisional sales tax tokens. Excellent condition. Send SASE for detailed price list. Tom Holifield, P.O. Box 533, Alderson, WV 24910-0533.

WANTED: Illinois tokens. All types except modern. Especially need provisionals and merchant tokens. Any quantity. M.W. Massey, Box 673415, Marietta, GA 30067.

PRICES REALIZED

Jerry F. Schimmel, P.O. Box 40888, San Francisco, CA 94140, Auction 33, closing March 16, 1996

93. Keep Tokens Out of Texas, Vote For Jim Barlow, al, 22, unc. \$24
94. Same, Jake Johnson. unc. \$22
95. No Sales Tax, Yes Titone, Etc. al, 37, VF+ \$30

Stephen P. Alpert, P.O. Box 66331, Los Angeles, CA 90066, Mail Bid Sale #49, closing February 26, 1996

- 588 We Don't Use Funny Money In Nebraska, in blue on iron 32 mm. slug, XF, minor rust on rev. \$10

- 1091 Keithsburg, Ill, 1/4c Sales Tax Token; bz, 16 mm., XF \$4.15

Bob Slawsky, P.O. 864, Windermere, FL 34786, Auction 44, closing June 6, 1996

- 915 Keep tokens out of Texas, Fight General Sales Tax, rev. Vote for Jim Barlow, State Rep. 6, rd, al, 23 mm. XF \$15
- 1230 133 Sales Tax tokens, almost all different and identified in envelopes or 2x2s \$25
- 1664 Fifty Washington State sales tax tokens \$2.02

"COINS" OR "TOKENS?"

(I assume that all of us by now have some sense of the argument that went on between the state governments, mostly Washington and Illinois but some others also, at the time states were getting serious about issuing sales tax tokens. The federal government argued that tokens were "coins" and thus reserved by the Constitution to the federal establishment. The states argued that "tokens" were not "coins" or "money" and therefore the states could legally issue them. In one sense the states were correct in that the tokens could not be used to "buy" anything in the way of goods or services. In another sense, at least for the general consumer, they were "money" because they could be used to "pay for" something--i.e., the state income tax. So the states and feds quickly became involved in the details of such arguments. Among the other papers Tom Esker sent me some time ago, from which I have printed various extracts, I found this one. It defines the position of the Illinois state government, or at least the Department of Finance, on the matter of "coins" or "money" vs. "tokens." I believe this is only a draft, not the final document, because one citation is incomplete and another is referred to as having been previously included but it is not; there were also some typographical errors. ... The Editor.)

LEGAL MEMORANDUM

In support of the proposition that, in issuing Retailers' Occupation Tokens, the State of Illinois has not "coined money" in Violation of Article I, Section 10 of the Constitution of the United States.

The Constitution of the United States provides that the Congress

"shall have power to * * * coin money, regulate the value thereof."

Article I, Section 10, of the Constitution provides that,

"No state shall * * * coin money, * * * emit bills of credit, make anything but gold and silver coin a tender in payment of debts."

In issuing Retailers' Occupation Tokens of the form and in the manner elsewhere described, the State of Illinois, acting through its Department of Finance, has not "coined money" in violation of the Constitution of the United States.



ARGUMENT

I

RETAILERS' OCCUPATION TOKENS ARE NOT "COINS" AND THE DEPARTMENT OF FINANCE OF THE STATE OF ILLINOIS HAS NOT PERFORMED AN ACT OF "COINAGE" IN ISSUING THEM.

"Coinage" has been authoritatively defined in Griswold v. Hepburn, 63 Ky 20, in which case the court said:

"Coinage" is the conversion of metal into money by governmental direction and authority. It means to mold into form a metallic substance of intrinsic value *and stamp on it its legal value.*" (Italics added.)

Again, in the Legal Tender Cases, 8 Wallace 545, the United States Supreme Court said:

"The purpose of the framers of the Constitution in conferring upon congress the power to coin money was to provide a currency which would have the *same legal value* (Italics added) in all of the states, and this power was expressly denied to the states. The Constitution does not prescribe what metals shall be

coined or say that their *legal value* after being coined, shall correspond to their intrinsic value."

It therefore appears that an essential attribute of a coin is that it has a "legal value," which is established separately and apart from the intrinsic value of the metal composing it by the issuing authority. The phrase, "legal value," can mean only a value that exists by law. In other words, the possessor of a "coin" is possessed of a value by which he may legally discharge his debts.

Retailers' Occupation Tokens have no legal value, nor is any legal value stamped on their face. No statute of the State of Illinois or regulation of the Department of Finance places any legal value upon tokens, nor can the possessor of tokens use the same to discharge his debts or pay for any property. No one is obligated to accept tokens in payment of debts owing to him or to tender them in the payment of any debts owing by him.

The face of the tokens bears only the denomination "1½". The Department of Finance sells tokens in minimum quantities of 40 for 6¢ only to registered retailers in Illinois, and repurchases such tokens at the same rates, only from registered retailers of Illinois.

Having no legal value, Retailers' Occupation Tokens cannot be "coins," and the State of Illinois has not "coined" in issuing the tokens.

II.

RETAILERS' OCCUPATION TOKENS ARE NOT MONEY.

Apart from their failure to fall within the classification of "coins," Retailers' Occupation Tokens are not "money." Divergent views have been expressed by the courts as to a precise definition of what constitutes "money." There are a considerable number of decisions holding directly or by implication that the term "money" is limited to that part of the general medium of exchange which has been made legal tender by statute. In discussing the meaning of "money" in the Legal Tender Case (79 Wallace __), the court

mentioned various "commodity" moneys which had been in use in various countries and stated,

"But none of these was a "legal tender" as money."

In Bainbridge v. Owen, 2 J. J. Marshall (Ky.) 463, the court of Kentucky said:

"It has been decided by this court that 'current money' means 'tender money' or constitutional coin."

A broader definition of money has been upheld in other cases.

For example, in Woodruff v. Mississippi, 162 U. S. 291, it was said:

"The word money is often and properly used as applicable to media of exchange other than coin; bank notes, for example, lawfully issued and actually current at par in lieu of coin are treated as money because flowing as such through the channels of trade and commerce unquestioned."

It was further stated in Vich v. Harvard 136 Va. 101, that

"All legal tender is money, but not all money is legal tender."

In Klauber v. Biggerstaff, 47 Wis. 551 (1878), a similar broad view of the scope of the word "money" was taken. The court said in this case:

"Money is a generic and comprehensive term. It is not synonymous with coin. It includes coin, but is not confined to it. It includes whatever is lawfully and actually current in buying and selling, *and is of the value and as of the equivalent of coin.*" (Italics supplied.)

Without conceding that the last stated comprehensive view of "money" is correct in application to a construction of Sec. 10, Article I, of the Federal Constitution, even if it be conceded as correct, the conclusion cannot be reached that Retailers' Occupa-

tion Tokens are "money." All of the cases expressly or impliedly limit "money" to that which circulates generally in lieu of legal tender and as a substitute for legal tender. The Woodruff case cites the example of bank notes "actually current at par in lieu of coin and treated as money." The Klauber case refers to money as only circulating media "of the value and of the equivalent of coin." Retailers' Occupation Tokens do not fall within these specifications as money in any respect. The fact that it requires between six and seven tokens to equilibrate the value of 1¢ per se precludes the use of tokens as a practical matter from being treated as money and being used by themselves as a medium for effecting payments. Necessarily, they cannot circulate at par in lieu of any coin of the United States, no more than can tokens issued by a multitude of street railway companies at the rate of, say, four tokens upon payment of 25 cents in money. The use of both classes of tokens is by its nature necessarily different than the circulation of either legal tender or money which circulates in lieu of legal tender. Both classes of tokens cannot be comprehended within even the most comprehensive definition of "money."

III

METAL TOKENS HAVE BEEN DISTINGUISHED FROM EITHER COINS OR MONEY BY THE HIGHEST JUDICIAL AUTHORITY AND THEIR USE HAS BEEN SANCTIONED.

A number of cases have definitely distinguished metal tokens from either "coins" or "money," and have sanctioned their use.

In United States v. Bogard, 9 Benj. 341 (1878), Bogart was accused of uttering a counterfeited coin. The piece of metal in question was apparently gold, octagon in form, on one side of which was the head of an Indian, and on the other side the inscription "quarter-dollar."

The court held the defendant innocent of the crime charged, and ruled that the pieces of metal passed "did not purport to be coins in the legal definition of the word but are tokens." It said that Section 5461 of the revised statutes

"does not extend to the uttering of a token which does not purport to be an imitation or in substitution of any coin known to the law."

In United States v. Raursapulous, 95 Fed. 977 (1899), the court passed upon a similar question. A metal token was issued and circulated in the form and likeness to a silver dollar. On one side it bore the inscription "Clark & Boice Lumber Company, 1898," and on the other side "Good for 50¢ in merchandise." The court held that this token was not in similitude of United States coins and did not purport to be money or an obligation to pay money, and could not, therefore, have been intended to circulate as money or to be received in lieu of lawful money. The case is cited, not because the decision shed light on the matter of similitude to United States coins, but because the language adopted by the court indicated that lack of intention to have the piece circulate as money or in lieu of United States money was regarded as determinative.

In United States v. Van Auken, 96 U. S. 366 (1877), Van Auken was indicted for circulating obligations of the Van Gar Furnace Co. in the form of tokens, stating:

"The Van Gar Furnace Company will pay the bearer, on demand, fifty cents, in goods at their store in Van Gar, Michigan."

The court ruled the indictment bad, on the ground that the token was not intended to circulate as money, or in lieu of the money of the United States. Here the token was payable in goods only, and not in money, and was legally issued.

Retailers' Occupation Tokens do not represent the obligation of any merchant to pay either goods or money to a consumer who possesses tokens. Their use is a matter of voluntary agreement.

A more recent lower court case in the State of Washington sustained the issuance of sales tax tokens pursuant to a state statute, providing as follows:

"The tax hereby imposed shall be paid by the buyer to the seller, and it shall be the duty of each seller to collect from the buyer the full amount of the tax payable in respect to each

taxable sale. The amount of the tax shall be paid by the buyer in cash, or by token, or in scrip having the face value of either the purchase price or that portion of the purchase price for which the tax has not been paid in cash."

The court said:

"Sections 21, 22 and 23 undertake to formulate a plan for the payment, collection and remittance of the tax and is not in violation of the federal constitution for the reason that the tokens therein authorized are not intended to and do not circulate as money. They are used as an accommodation between the purchaser and seller to facilitate the payment of tax upon small purchases. They do not fall within the cases where the state undertakes to make revenue bond scrip or bank check a medium for the payment of debts and taxes as in Capital Grain & Feed Co. v. Federal Reserve Bank, 3 Fed (2d) 614, and Robinson v. Lee, 122 Fed. 1010."

It may be observed that use of tokens in the above Morrow v. Henneford case was mandatory, which would certainly raise more doubt than does the Illinois plan. Yet the issuance of tokens was sustained.

The parallel between the Retailers' Occupation Tokens and the tokens discussed in the Van Auken, Bogart and Roussopolus cases is close. None of these tokens were intended to circulate in lieu of legal tender or represented obligations to pay money. Their circulation was confined either to a limited area or to a specific use and purpose, as are "slugs" in common use by telephone companies and tokens in use by street railway companies. None of these tokens invaded or attempted to supplant the use of any coin of the United States, but were intended for advertising or public convenience.

It is conceivable that each retailer in Illinois might have adopted a token for use in adjusting his prices to an account of his tax, upon voluntary agreement with his customers. Indeed, under a former Illinois sales tax a number of merchants and chambers of commerce did adopt and circulate a token for this purpose. But there was so narrow a use for any particular token under this plan that it proved impracticable. Consumer would be compelled to provide themselves with different tokens for use with each retailer from whom they made purchases. The Department of Finance has simply substituted and made available a uniform token which can be used over the state for tokens which retailers might have themselves issued.

Neil Jacoby
In charge of Legal Division
Dept. of Finance
State of Illinois

EDITOR'S NOTES

I'm a little late this issue, although I started on it at the usual time. I've been having a problem with some side effects, and also found that I couldn't keep my nose to the grindstone as long - just no endurance. So it took a little longer than usual, calendar-wise.

OHIO

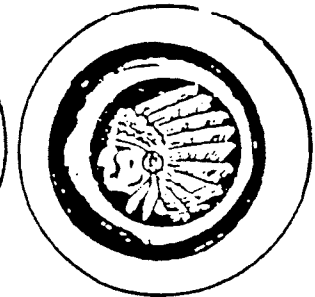
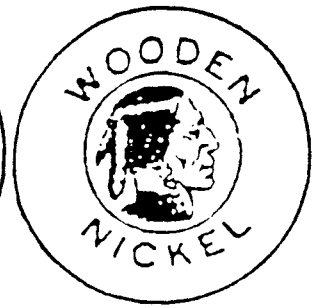
In the previous issue (#92), I reported some information about a token listed in Lipscomb's *Ohio Merchant Tokens* as Podgey's, from Cincinnati. Bob Kelley (North Bend, Ohio) writes "I am very familiar

with Podgey's, ate many a lunch there. We called it 'Podgey y's.' At one time there was tax on 10¢."

It appears from this comment that the token probably was a token related to sales and therefore qualifies as a sales tax token just as do Doersam's and Wheel Cafe. Unfortunately, the only illustration I have is a rubbing, but eventually this will probably become a Catalog Supplement Sheet.

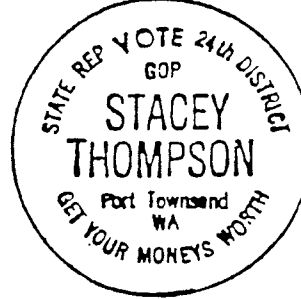
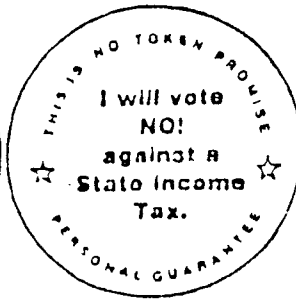
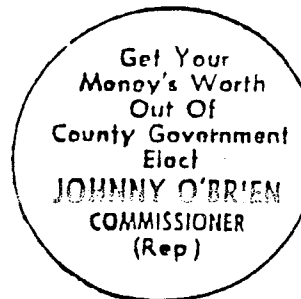
MISSOURI

In #92 I also commented on a listing of some Missouri "milktops" that had not been previously reported. I was able to get pictures, and information on three of them is provided on a Catalog Supplement Sheet. There was one handwritten piece. Here is an illustration. The handwritten counterstamp is on the reverse of MO-S1, the 1 mill milktop with blank reverse.

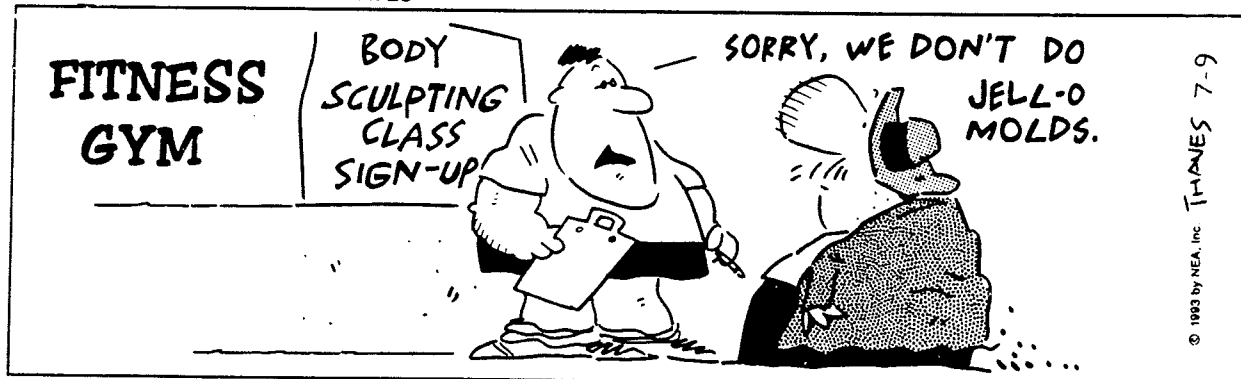


WASHINGTON

Here are some "first cousins" that I ran across several months ago in Leberman's *Picture Guide Book to Wooden Money of the State of Washington 1931-1988*. Leberman identifies the Bob Shaffer piece as relating to the 49th District. There is no additional information on the O'Briens. Thompson is reported as being a 1982 issue.



FRANK & ERNEST BOB THAVES



© 1983 by NEA, Inc. THAVES 7-9

MEMBERS - 1996

(6/28/96)

Albert L. Albright, R-188 (1973)
300 NE 91st Street
Seattle, WA 98115-2715

Louis S. Alfano, L-218 (1976)
303 South Kennedy Road
Sterling, VA 22170

Harold Don Allen, F-30, L-30 (1971)
P.O. Box 758 Station P
Toronto, Ontario M5S 2Z1 CANADA

Wilbur C. Armstrong, R-274 (1983)
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Tulahoma, TN 37388

John M. Barnes, R-94 (1971)
P.O. Box 5152
Sherman Oaks, CA 91413-5152

Donald R. Barsi, R-382 (1986)
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David C. Bennisson, R-370 (1985)
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1143 12th Street
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Richard A. Blaylock, R-286 (1983)
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North Ogden, UT 84414-1617

Leo Bledsoe, R-57 (1971)
417 SW Stratford Road
Lee's Summit, MO 64081-2732

Pascall S. Brock, R-466 (1993)
169 Wildwood Lane
Lugoff, SC 29078-9252

Bruce A. Bryant, R-450 (1992)
283 Main Street
Chatham, NJ 07928-4210

Terry L. Capps, R-453 (1992)
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N. F. Carlson, R-454 (1992)
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Panorama, CA 91402-3722

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Silver Spring, MD 20902-5506

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Staten Island, NY 10312

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Michael R. Florer, R-409 (1987)
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Oliver A. Foss, R-478 (1994)
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Mill Hall, PA 17751

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Billy Hatch, R-468 (1993)
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Enid, OK 73703-8006

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Lawrence S. Hopper, L-150 (1972)
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Las Vegas, NV 89109

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Hermann Ivester, R-495 (1994)
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Little Rock, AR 72205

Eric Jackson, R-374 (1988)
P.O. Box 728
Leesport, PA 19533-0728

Richard M. Johnson, F-38, L-38 (1971)
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1303 Vitalia Street
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8345 South Moody
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Charles H. Lipsky, H-5 (1972)
1225 Day Street
Galesburg, IL 61401

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Ronald A. Lynch, R-440 (1991) 2310 Highview Road Mexico, MO 65265-1536	Michael G. Pfefferkorn, F-2, L-2 (1971) P.O. Box 2829 Carondolet Station St. Louis, MO 63111	James H. Ward, R-467 (1993) 709 Loop Road Hendersonville, NC 28792-6643
William J. Macomber, R-177 (1973) 8811 Frankford Avenue Philadelphia, PA 19136-1411	Jeff Quinn, R-373 (1986) 14224 East Boston Wichita, KS 67230-9254	Russell E. Ward, R-492 (1994) 2029 44th Avenue Greeley, CO 80634
George W. Magee, Jr., H-1 (1971) 74 Pasture Lane, #231 Bryn Mawr, PA 19010	Fred D. Robinson, R-273 (1983) 1008 Cato Court NW Canton, OH 44703	Michael J. Werda, R-362 (1984) 1028 Hinckley Boulevard Alpena, MI 49707-4806
Merlin K. Malehorn, L-279 (1983) 6837 Murray Lane Annandale, VA 22003	Jerry F. Schimmel, F-3, H-7 (1971) P.O. Box 40888 San Francisco, CA 94140	Al White, Jr., L-220 (1976) 26 West 021 Parkside Road Naperville, IL 60540
Robert A. Mason, R-98 (1971) 1506 Fincke Avenue Utica, NY 13502	George W. Schwenk, R-313 (1983) 177 Merriam Hill Road Mason, NH 03048-4607	Tim L. White, L-392 (1987) P.O. Box 91 Rocky Face, GA 30740
M. William Massey, R-340 (1984) P.O. Box 673415 Marietta, GA 30067	John J. Scroggin, L-488 (1994) P.O. Box 71721 Marietta, GA 10007	Raymond Wile, R-398 (1987) 195-28 37th Avenue Flushing, NY 11358-4005
Jeffery L. McFarland, R-126 (1971) 403 Lincoln Road Monroe, LA 71203-4249	Brian A. Smith, R-376 (1986) Rt. 1, 229 Verdant Lane Jefferson City, MO 65109	Henry J. Williams, R-233 (1977) 50 South Helmer Avenue Dolgeville, NY 13329
Donald H. Mead, R-503 (1996) 2507 Glen Oaks Circle Wichita, KS 67216-2216	Michael C. Strub, R-504 (1996) 3630 Brookdale Lane Waterford, MI 48328-3516	Tom Wooldridge, R-298 (1983) 4 Medical Park Circle Tupelo, MS 38801
Scott P. Mitchell, R-294 (1983) P.O. Box 1006 New Hyde Park, NY 11040	Frank W. Sutera, R-457 (1992) 5 Spencer Path St. Peters, MO 63376-2559	Prentiss D. Wright, R-269 (1983) P.O. Box 724 Gulf Shores, AL 36547-0724
Edwin J. Morrow, R-329 (1983) 2603 51st Street Des Moines, IA 50310	John M. Sutor, R-249 (1978) P.O. Box 725 Galesburg, IL 61402-0725	Howard J. Wunderlich, R-358 (1984) 308 Parkwood Street Ronkonkoma, NY 11779
Ted Mullies, R-489 (1994) 410 South Forrest El Dorado Springs, MO 64744	Harvey L. Thamm, R-414 (1987) P.O. Box 163 Stafford, TX 77497-0163	
George Nall, Jr., R-476 (1994) 846 Lakeside Drive Bartlett, IL 69103-4718	Donald P. Thannen, R-451 (1992) 309 Kenyon Drive Springfield, IL 62704	
Leonard D. Otterson, R-366 (1985) 1318 9th Avenue South Fargo, ND 58103-2506	Edward B. Tupper, R-245 (1977) 6241 34th Avenue NE Seattle, WA 98115-7310	
Thomas A. Pennock, R-424 (1988) 322 North Hancock Avenue Colorado Springs, CO 80903-3137	George Van Trump, Jr., L-169 (1973) P.O. Box 26170 Lakewood, CO 80226-0170	
John W. Pereira, R-200 (1974) P.O. Box 1060 Jackson, CA 95642	John Vrbancic, R-428 (1990) 722 Coolidge Avenue Kalamazoo, MI 49006	



ATTS NEWSLETTER

JUL - SEP 1996

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FOR SALE: I have available for sale a wide variety of state-issued sales tax tokens, Ohio sales tax receipts, and Illinois metal provisional sales tax tokens. Excellent condition. Send SASE for detailed price list. Tom Holifield, P.O. Box 533, Alderson, WV 24910-0533.

WILL TRADE trading stamps on 1-for-1 basis. Write with what you have; postage returned if no trade. Jeff McFarland, 403 Lincoln Road, Monroe, LA 71203.

WANTED: Illinois tokens. All types except modern. Especially need provisionals and merchant tokens. Any quantity. M.W. Massey, Box 673415, Marietta, GA 30067.

PRICES REALIZED

Stephen P. Alpert, P.O. Box 66331, Los Angeles,
CA 90066, Mail Bid Sale #50, closing June 24,
1996

603 We Don't Use Funny Money In Nebraska. In
blue on iron 32 mm. disk, VF \$20

COLORADO SPECIFICATIONS

(This document on the next page is from the ATTS Library. The covering letter states that these are the specifications submitted to bidders on five million tokens. The token being purchased is the aluminum square, CO-S1. The "specs" are signed by I.R. Taylor, State Purchasing Agent. Among other things, note the instructions re: packing in lots of 1,000 in cardboard containers. I've not seen any Colorado boxes for 1,000 tokens.)

Capitol Building
Denver, Colorado
June 28th, 1935

CALL FOR QUOTATIONS ON SALES TAX TOKENS

The State of Colorado requests quotations on manufacture and delivery of Sales Tax Tokens in accordance with the following specifications and conditions:

Tokens to be made of 15 aluminium metal, quarter hard
Shape to be square with corners rounded to one-eighth inch radius
Width of tokens to be .925
Thickness to be .032 or 30 B & S gauge

Token to have round hole in center, five thirty-second inch in diameter
Token to have raised border at perimeter and around center hole

Token to have raised letters on front as follows:
At top of token the word "COLORADO"
In center of token, at left of center hole, the word "SALES"
At right of center hole the word "TAX"
At the bottom of token the words "STATE TREASURER"

On the back of the token the following words in raised letters:
At top of token the words "ONE-FIFTH CENT"
In center of token, at left of hole, the word "SERIES"
At right of hole "A-35"
At bottom of token the words "SALES TAX TOKEN"

Tokens must be packed in lots of one-thousand (1000) in substantial cardboard containers, suitable for shipping.

Price must be quoted per million for five-million tokens, with stated agreement that the State will be protected on subsequent orders of not less than one million tokens, at the price quoted.

Quotation is to be made with the understanding that the vendor will be paid for such tokens when they are sold and collected for by the State Treasurer.

All tokens to be delivered in packages, as above specified, to the Sales Tax Department in the Capitol Building, Denver, Colorado.

The State of Colorado reserves the right to reject any or all quotations, and to purchase from any quotation submitted which it feels is most advantageous to the State of Colorado, cost, quality and service considered.

Quotations must state when, how, and in what quantities tokens will be delivered, after the date of the purchase order.

It is understood that all tokens when delivered to the Sales Tax Department are to be in exact compliance with the specifications given in this Call, and with the photostatic reproduction of the token, as attached hereto, otherwise tokens will be returned to the vendor, at his expense.

All quotations, sealed and signed by the vendor, or his authorized agent, must be in the hands of the State Purchasing Agent, Room 30, Capitol Building, Denver, Colorado, by 10 o'clock A.M., July 6th, 1935.

NEW FINDS

And Other Stuff

. . . Editor

RELATIVE

Here's another first cousin, courtesy of Russ Ward. The diameter is 57 mm. **TAXPAYER for TAX JUSTICE** is white, **MOVEMENT FOR ECONOMIC JUSTICE** is black, and the background is green. Aside from the name of the organization, there is no information about when, where, or why this pinback was issued.

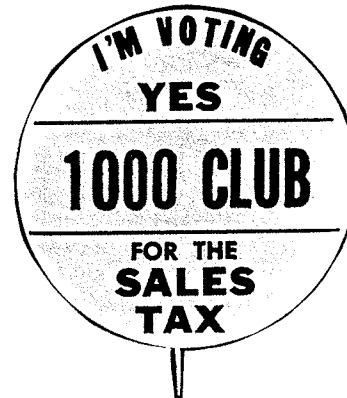


MISSOURI

On page 153 of the catalog there is a note following **MO-P1**, commenting that there is also a milktop in which the border is a light blue and the center appears to be a light orange, appearing to be uncirculated. Frank Binder has recently reported that he has found a second one of these.

MAVERICK

Russ also sent in this one; date, location, etc., unknown. The diameter is 43.5 mm. The background is yellow, **1000 CLUB** is red, and the remainder of the print is black. This will become a Catalog Supplement Sheet for the Miscellaneous chapter, adding another maverick to those already cataloged.



NEBRASKA

The catalog lists **NE-R5** and **R6** as having "deep blue-black print." Marc Duvall reported some time ago that he has a couple **R5s**, one of which appears to be **R5A** and the other **R5C**. The thinner (**R5A**) appears to be printed in black ink; the thicker appears to be printed in blue ink. The brighter the light, the more obvious the difference. I'm not too surprised. I had seen a couple dozen of them at the time we were developing the catalog, and the color of the ink varied from deep blue to almost black, depending in part on the light and also seemingly on the "thickness" of the ink. "Deep blue-black" seemed to be the average. Make a note in your catalog if you are interested.

A QUIZ: Can you name the state where these terms were used?

Bibbies	Huxies	dairy money	Martinettes	rubies
Hootnannies	smidgets	molecule money	jiggers	Jimmy's pennies
slugs	chiselers	chips	milktops	Martin money

TENINO: WOODEN MONEY

(This is a letter from Don Major, Secretary of the Tenino Chamber of Commerce, providing some background on the wooden money which he printed. Following the letter is "The Complete Story of the Tenino Wooden Money;" it is a reprint of a story in the Thurstone Co. Independent issue of February 19, 1965. In the interest of conserving space, I've done a little cut-and-paste.)

TENINO CHAMBER OF COMMERCE

TENINO, WASHINGTON

C. S. Argo, President.
Geo. Dempsey, Vice President.
D. M. Major, Secretary.
Dr. A. H. Meyer, Treasurer.

April 18, 1932

DIRECTORS
Andrew Wilson
A. D. Campbell
Frank Crowson
C. H. Kerbaugh
Dr. F. W. Wichman

Mr. F. G. Duffield, Bus. Mgr.,
The Numismatist,
4215 Fernhill Ave.,
Baltimore, Md.

Dear Mr. Duffield:

I have your letter of the 14th in which you ask about the December issue. The ~~wood was~~ run off by myself after printing the paper scrip. I had about 40 pieces of the material which had been given me as samples in connection with the purchase of some wooden Christmas cards. In promoting the original scrip plan to the Chamber, I had been obliged to purchase some lithographed blanks. It occurred to me that by ~~paying~~ paying for these with real money and taking my pay in wooden money, I could pass them into circulation where they would be taken up by collectors and souvenir hunters; thus keeping them from redemption and making the scrip carry its own expense. The proposition blossomed beyond my fondest hope. The accompanying folder will give you the extent of the circulation of the various issues. Incidentally, I have only one of the original issues of wood left, and they are being quoted at \$5.

I am enclosing a sample of the new water-marked issue. By holding it up to the light from the back, you will note the printing at the bottom. I printed the paper used in the manufacture of the sheet-wood. The directors of the Chamber have rather taken things into their own hands, however, and the April issue has only a few watermarked. This issue was ordered at 5,000, one of which I am also enclosing.

If your forms haven't closed on ads, you may include under "April, 1932" the line: Fifty cents (600 issued)...\$1.00 One dollar (300 issued).....\$2.00.

4 A second series of assignments are now being taken, the Chamber allowing 15% of the total deposit as the maximum to be issued each person in scrip.

Incidentally, we have a problem in the original paper scrip, mention of which you will find in the folder. A dealer is offering to split fifty-fifty or pay \$100 for the cancelled issue. Of course it would require promoting, but it seems to me to have unusual numismatic value because the plan is being adopted in other places and is attracting interest in such places as the U. S. Congress, U. S. Chamber of Commerce, American Banking Asso., as well as the President, Secretary of the Treasury, and other notables. Incidentally, we are informed Mayor Jimmie Walker is carrying one of the wooden quarters. Can you advise me as to the best method of disposing of the original issue for the Chamber, and whether it should be cancelled or not?

Many thanks for your interest and publicity.

Yours sincerely,

Don Major
D. M. Major

COMPLETE STORY OF THE TENINO WOODEN MONEY



With the fading of the remnant of the old Tenino Wooden Money, a surge of interest is being displayed. The Seattle Times Magazine last month featured wooden money and this week a friend sent in a wooden nickle from Kalispell, Montana, along with an editorial from the Daily Olympian.

Collectors are showing an increased interest in the Tenino wooden money, even the paper scrip which preceeded it in December, 1931. There is a continuing demand, the collector even going so far as to burglarize the Don Major home a few weeks ago to get some of his private hoard. Ordinary U. S. money was ignored as the house was ransacked for collectors items.

In an effort to set the record straight the editor of the Independent and perpetrator of the scrip herewith records the history of Tenino's Wooden Money:

The Nation, and Tenino, was gripped by the Great Depression in 1931, and money was scarce. The Independent in November

of [unclear] ed editorial-ly [unclear] ed to meet the [unclear] Then on December 5, 1931, the matter of emergency struck home with failure of the Citizens Bank of Tenino. Joel Gould, now of Olympia, came over from Buckley to act as liquidator. This tied-up the accounts of the depositors while the affairs of the defunct bank were being adjusted. Thus the shortage of money became acute.

The Tenino Chamber of Commerce met to meet the emergency and agreed to issue scrip to permit the depositors to assign 25% of their bank accounts to the Chamber. The printing press at the Independent Office was soon running out assignment forms and depositors signed for definite amounts of money within the 25% limitations. The printing of \$1.00, \$5.00 and \$10 demonination scrip was done on engraved pieces the size of paper money then in use. The 25 cent denomination was on yellow bond paper without any fancy border. Trustees of the Chamber of Commerce Com-

mittee, F. W. Wichman, D. M. Major and A. H. Meyers, signed each piece. They agreed to redeem the certificates "During the Process of Liquidation of the Citizens Bank of Tenino." This scrip printed in December, 1931 totalled \$3,255, of which \$1,279 was circulated. Eventually the Chamber redeemed \$1,079.75 of this scrip.

Some samples of "slice-wood", a new printing material, had been received from Albert Balch of Seattle, who was promoting it for Christmas cards and other items. This was made in a special machine at Aberdeen by a man named Eckersly. Sitka spruce and Port O ford and red cedar were used. The first pieces were flimsy sheets 1/80th of an inch thick. The 25 on hand were sufficient to put Tenino in the wooden money business. Later the slices were sandwiched with a paper in between. One issue of a thousand even carried a "watermarked" reading "Confidence makes good; Money made of wood", which could be seen by holding it up to the light. This was supposed to guard against counterfeiting.

Blaine followed with round wooden coins of 5, 10, 25, 50 cents and dollar denominations marked "Acceptable for Mdse,

1933 . . . Blaine Relief Assn." Since then a great number of places over the country have gotten out a number of wooden pieces but this writer can testify that the "Tenino Wooden Money" was first in the field.

The publicity of Tenino Wooden Money began to snowball in February, 1932, the old Seattle Star carrying the story early that month, followed by the Tacoma News-Tribune, Oregonian, Seattle P-I and others. The Halls of Congress heard of the unique method of meeting the money shortage and in March it was featured in the Congressional Record. Thousands of stories and comments appeared over the world in newspapers and magazines. Orders from collectors and souvenir hunters came in increasing demand and eight issues were printed thru 1932-33, mostly in 25c denominations, but also in 50c and \$1.00. In all \$10,308 worth of wooden money was issued of which about \$40 was redeemed by the Chamber of Commerce.

In April, 1935, business people used small wooden fifth cent tax tokens due to a state shortage. Like the original wooden money, they are now quite valuable.

By Don Major
Tenino, Wash.

FEDERAL SALES TAX COINS: Clippings

... The Editor

(Everyone wanted to get into the act! Here are some clippings from the New York Times in early August, 1935, at the time the federal government was trying to decide whether to provide a couple coins for states to use to collect their sales taxes.)

Small Coins Bill Tabled by House Group; 'Too Much Power' to Treasury, Foes Say

WASHINGTON, Aug. 1.—The House Coinage Committee, which a year ago quickly agreed to gold dollar devaluation, kicked over the tracks today on the Roosevelt-Morgenthau small coin plan.

The open explanation was that the bill presented to the committee by Secretary Morgenthau and introduced in the absence of Chairman Somers of New York gave the Treasury too broad authority.

Mr. Morgenthau had been talking about issuing new half-cent and mill pieces, which he said were designed by the President, to simplify payments in States which have sales taxes requiring payment in fractions of a cent.

But the bill he sent to the Coinage Committee would have authorized the Treasury to issue any coins it wanted which were worth less than a cent.

"That's too much," said Mr. Somers, after the committee tabled the Treasury bill. "We appointed a subcommittee to consider the matter further. If it develops that there is a real need for a midget coin of specific value, one mill or five, I wouldn't say we would turn that down."

But the committee's plans for the future were indefinite. One committee member remarked that if the Treasury agreed to a new bill permitting the minting only of one mill and half-cent pieces long hearings would be held.

"With Congress about to adjourn," he said, "I think we can talk the bill to death in committee without trouble. We've been getting along all right with the money we have."

The Treasury agreed that the latter statement was true as applied to conditions a few years ago, but in an official memorandum put before the Coinage Committee it contended that unless the Federal Government issued the new coins the States would insist upon it.

The memorandum added that such a step might lead toward a yielding of the Federal constitutional control over the nation's money.

MIDGET COIN IDEA HITS A NEW SNAG

Adding Machine Makers and
Bookkeepers Say Scheme
Involves Great Expense.

COLORADO STANDS BY PLAN

State Sales Tax Coins Would Not
Violate Currency Act, Official
at Denver Holds.

Special to THE NEW YORK TIMES.

WASHINGTON, Aug. 6.—Congressional attempts to frame legislation authorizing issuance of fractional coins for sales taxes have led to entirely unexpected obstacles, it was learned today. It is still a question whether the legislation will be passed at this session.

Senator Adams, head of the Senate subcommittee, stated that objection has come from firms whose ledgers have been for years adjusted merely to dollars and cents and from adding-machine manufacturers. Just how the books and machines could be altered without great expense to take care of the "midget money" is still a puzzle, although some schemes have been suggested.

The fact that the government has indicated that States may not issue such "money" has placed State officials in a quandary. In several of the States the sales taxes will soon become effective, but, it is held here, with the government barrier against State issuance of the token money, there is no way to collect the tax unless fractional Federal coins are put into circulation.

One State informally suggested that she use special stamps, as these could be destroyed instead of entering circulation as the tokens would. Government officials answered that the stamps would in effect constitute money. Besides, it was found that it would cost \$600,000 to secure the stamps necessary for collection of a \$6,000,000 sales tax.

The government is under no compulsion to aid the States, no matter what their plight. It is entirely a question whether Congress desires to help collection of the sales taxes by issuance of the small coins.

Committees Move Slowly.

By The Associated Press.

WASHINGTON, Aug. 6.—Pressure or no pressure, two Congressional committees today were taking their time about authorizing the issuance of midget coins which the President has designed.

In the Senate the bill authorizing coins worth less than one cent was pending before a banking subcommittee. There was no sign of action and committeemen said it would take considerable urging to get any.

In the House the bill was pending before the coinage committee. Chairman Somers was called out of town before he could name a subcommittee, and hearings were only being talked of.

The Treasury was seeking prompt action, issuing a ruling yesterday to the effect that it was illegal for States to issue their own tokens. That ruling was made, it is said, to hasten action at this session.

Illinois already had been told that its 1½ mill pieces were illegal because they looked too much like a dime.

Objections to the legislation, as explained by committeemen, were that the Constitution gives the right to control money to Congress. The Treasury had proposed legislation giving it broad authority to issue anything from 1 to 9 mill coins, of such weight and material as the Treasury might choose.

Republican Urges States Defy Treasury And Mint Their Own Sales Tax Coins

By The Associated Press.

WASHINGTON, Aug. 8.—A Republican suggestion that States "defy the bureaucrats in Washington" and issue their own sales tax tokens accompanied a renewed Treasury drive today to obtain small-coin legislation from an apparently hostile house.

The "defy" advice was given by Representative Christianson of Minnesota at a House Coinage Committee hearing. Shortly afterward Attorney General Cummings said the government would not proceed legally against State token systems, at least until Congress ruled on the Roosevelt-Morgenthau plan for Federal one mill and half-cent pieces.

Earlier, Representative Cannon of Missouri said an informal poll indicated "overwhelming opposition" to the Fractional-Coin Bill because members feared it might furnish an "entering wedge" for a Federal sales tax. But Mr. Cummings said he thought the legislation would be passed.

The Treasury has notified Illinois,

Missouri, Washington and Colorado that State issuance of tokens violated the exclusive Federal right to coin money. Secretary Morgenthau said today the Justice Department backed that opinion.

When Forrest Smith, Missouri State auditor, took the stand before the House committee, he told Mr. Christianson that Missouri's 1 per cent Sales Tax Law becomes effective Aug. 27 and asked "your advice" in view of the Federal attitude.

"I'd defy the bureaucrats in Washington and put the issue up to the Supreme Court," the Minnesotan retorted. "They've been wrong up here 90 per cent of the time and the chances are they are wrong in this case."

C. M. Hester, assistant general counsel of the Treasury, said he would prepare a brief he believed would convince Mr. Christianson of the Treasury's "sound position" in ruling against State tokens.

Midget Coins Plan Shelved.

By The Associated Press.

WASHINGTON, Aug. 15.—With its chairman contending that the Supreme Court would not uphold the Attorney General's contention that State coinage of sub-penny sales tax pieces was illegal, the House Coinage Committee today killed the Midget Coin Bill.

The committee voted 9 to 1 to table the legislation requested by the administration, for this session at least. Representative White of Idaho was the only member voting for the issuance of new and smaller change. Chairman Somers of New York voted with others against the administration proposal.

"In opposing the midget coin plan," Mr. Somers said, "we took the attitude that the question involved—the minting of a coin with which to pay sales taxes—is a State matter and should be solved by the States."

His committee, he said, did not oppose the use of tokens so long as the States did not pass them as legal tender.

"I do not believe the Supreme Court would uphold the Attorney General's ruling that the use of these tokens is illegal," he contended.

Missourians Fear Tax Delay.

JEFFERSON CITY, Aug. 8 (AP).—Delay in starting collection of the 1-per-cent sales tax in Missouri, scheduled to go into effect Aug. 27, was feared today by State officials as result of a Treasury decision that States cannot issue tokens.

Senator Truman, home on a brief trip, expressed belief, however, that Congress would pass a bill authorizing coinage of small coins by the Federal Government.

Washington State Orders More.

OLYMPIA, Aug. 6 (AP).—Washington State aluminum "mopey" is as "good as gold" in the eyes of the State Tax Commission, despite the Federal Treasury ruling.

The commission today ordered an additional 500,000 tokens minted. Several million now are in circulation.

The Washington Supreme Court authorized continuous circulation of the tokens when it declared them legal and held the tax program constitutional.

Taxpayers now are becoming accustomed to tokens. H. H. Hanford, chairman of the commission, pointed out: Their value is a fifth of a cent, and their size, slightly larger than a 5-cent piece. They have holes in the centre.

THE TOM THUMB MONEY.

Both the Senate and House committees having the question in charge are reported to be reluctant to recommend the measure permitting the Treasury to coin half-cent and one-mill pieces, as it has requested. The Treasury itself ought now to drop the proposal. It is being urged in order to enable a handful of States that have adopted particularly bad sales taxes to make these taxes work. The only sane solution is to tell these States to change their foolish laws and regulations so that nothing less than a cent is ever required to pay them. New York City and most of the States with sales taxes have at least been able to do this. People who constantly have to get and make change in pennies find this nuisance enough without having matters increased to the point of exasperation by being compelled to give and take halves and tenths of a cent. Cashiers and bookkeepers would find their work multiplied, ledgers would have to be used with extra columns, adding machines and cash registers would have to be altered, all in order to validate a handful of badly thought out State tax laws and to encourage more laws of the same silly kind.

Colorado to Issue 5,000,000.

DENVER, Aug. 6 (AP).—Colorado expects to proceed with its plan for use of metal tokens in payment of sales taxes, despite a Treasury decision that use of the tokens is illegal.

Charles M. Armstrong, Secretary of State, said tokens will be issued to merchants as soon as the 5,000,000 pieces ordered are available and that their use will start Sept. 1.

Norman Bakke of the State Attorney General's office, informed of the Washington decision, said that his office is "quite sure" the Colorado plan does not violate the Currency Act.

"These tax tokens Colorado is issuing are to facilitate collection of the sales tax and are not to be used in paying for merchandise," he said.

FINANCIAL REPORT

Merlin K. Malehorn, Editor

I did not include a report in the previous issue, so this report covers the last six months.

Savings balance as of 1/1/96 - President (not including any accrued interest)	\$1403.15	Income 7/1 - 7/31	none
Cash on hand - operations - Editor -		Expenses 7/1 - 7/31 postage and printing <i>Newsletter 93</i> ; misc.	\$154.32
Net balance 3/31/96	\$709.99	Net balance 7/31/96	\$363.61
Income 4/1 - 4/30	none	Income 8/1 - 8/31 dues	\$8.00
Expenses 4/1 - 4/30 <i>Newsletter 92</i> , inc. printing and postage, pics	\$230.93	Expenses 8/1 - 8/31	\$2.11
Net balance 4/30/96	\$479.06	Net balance 8/31/96	\$369.50
Income 5/1 - 5/31 dues, donations	\$25.24	Income 9/1 - 9/30	none
Expenses 5/1 - 5/31	\$1.82	Expenses 9/1 - 9/30 misc. postage, pics for Supp. Sheets	\$7.20
Net balance 5/31/96	\$502.48	Net balance 9/30/96 <u>not</u> incl. printing and postage for <i>Newsletter 94</i>	\$362.30
Income 6/1 - 6/30 dues	\$16.00	Unless there is some unexpected expense, we should come out just about even at the end of the calendar year. That is, our dues and donations, plus modest income from some sales of publications, will cover the cost of the <i>Newsletter</i> for the year.	
Expenses 6/1 - 6/30	\$.55		
Net balance 6/30/96	\$517.93		

NEW MEMBERS - YEAR GROUP 1996

- R-500, W. K. Inabinette, 107 Setter Lane, Summerville, SC 29485
(joined in mid-Nov. 1995, counted for 1996)
- R-501, Robert W. Danielczyk, 6419 Pepper Court, Erie, PA 16505-2673
(joined in late-Nov. 1995, counted for 1996)
- R-502, Edward W. Herman, P.O. Box 8723, Mobile, AL 36689-0723
- R-503, Donald H. Mead, 2507 Glen Oaks Circle, Wichita, KS 67216-2216
- R-504, Michael C. Strub, 3630 Brookdale Lane, Waterford, MI 48328-3516
- R-505, Mark Glazer, 1601 Sherwood Road, Silver Spring, MD 20902
- R-506, Frank Binder, 1143 12th Street, Laurel, MD 20707
- R-507, Ocie E. Ford, 505 Mclure Avenue, Opelika, AL 36801

REINSTATED MEMBER

- R-484, Denny Polly, P.O. Box 410, Conifer, CO 80433-0410
-



ATTS NEWSLETTER

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"1996 IOWA TRADE TOKEN RARITY BOOKLET," 4th Edition. 73 pages, covering 10 different categories of tokens & medals. Contains the listings of 59 collectors. \$15.00 postpaid. George Hosek, 7411 Idledale Lane, Omaha, NE 68112-2805, ph. 402-455-1905.

WANTED: Will pay 2 times catalog price for Missouri S2, S4 and S23; Oklahoma S7 and S8. Also collect any and all types of tax memorabilia. John J. Scroggin, P.O. Box 70607, Marietta, GA 30007.

COLLECTOR NEEDS: IL metal provisionals - St. Anne (L96) and Toulon (L100). Indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

WANTED: Illinois tokens. All types except modern. Especially need provisionals and merchant tokens. Any quantity. M.W. Massey, Box 673415, Marietta, GA 30006.

FOR SALE: I have available for sale a wide variety of state-issued sales tax tokens, Ohio sales tax receipts, and Illinois metal provisional sales tax tokens. Excellent condition. Send SASE for detailed price list. Tom Holifield, P.O. Box 533, Alderson, WV 24910-0533.

EDITOR'S NOTES

I apologize for getting this issue out a week or so later than usual. I try to get each *Newsletter* prepared for printing during the last week of each quarter, then prepare the mailing list and envelopes while it is being printed, so that it gets into the mail during the first week of the following quarter. Actually, it would be better if I got it into the mail a couple weeks earlier (as I used to try for some years ago), but for some reason it works out better as I've been doing it lately. This year, unfortunately, I've had to deal with some medical problems associated with my cancer. Then my wife and I had our entire family

together for about ten days over Christmas. That hasn't happened for quite a while, so we had to clean up the house before they arrived, and I wanted to spend as much time as possible with our kids and our "world's greatest grandson." Thus, other projects such as this issue got put aside for about three weeks.

I want to thank many of you who have sent cards and notes of encouragement in my struggle with cancer. It's nice to have friends, even though I know most of you only through correspondence and the *Newsletter*.

NEW EDITOR ANNOUNCED!

. . . The (Old) Editor

WE HAVE A NEW EDITOR! Marc Duvall, 1621 Bigelow Avenue North, Seattle, WA 98109, has volunteered to fill the job. He will take over with *Newsletter 98*, which will be the July to September issue, 1997. I will leave it to him to introduce himself as he desires.

I will continue to serve as Acting Secretary-Treasurer for a while. So we are asking you to send your 1997 dues payments to me.

I will be sending to Marc various packages of source material for articles, as well as other "stuff" he may find useful. I will continue doing New Finds and Catalog Supplement Sheets for a while. I'll send to him the mailing labels for each issue, at least until he can get his own program on line. (It works out best for the Editor to make his own mailing labels if his computer will do it, because he can do any last minute fixes. It also serves as a doublecheck on the Secretary's list.)

This is the time for each of you to look through any material that might be a source of future articles, and tell Marc about them, or send copies to him, so that he has a good file of material for future

issues. Write to your local state representative or senator and ask how you might go about getting into the state archives to look up information about when the state legislature was debating the sales tax.

So, who do you write to, starting in July? For address changes, dues, personal news, and similar matters, write to me (Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003-1973). Also write to me about new finds and supplement sheets. Starting in July, write to Marc about anything that might be an article in a *Newsletter*.

If you're not sure who is doing what, drop either of us a line and we'll try to get it straightened out.

ALSO, WE STILL NEED A SECRETARY-TREASURER. My cancer is not getting any better, and I'm going to have to turn loose of this job sometime soon. It's not a difficult job, but it does take some time at the beginning of each year and then a little around the end of each quarter. (I sometimes joke that "If you can balance your checkbook, you can do this," although there is a little more to it than that.) If you are willing to take this over, write to me.

PRICES REALIZED

Stephen P. Alpert, P.O. Box 66331, Los Angeles, CA 90066, Mail Bid Sale #51, closing October 28, 1996

643 Toulon Civic Club ¼¢ alum. token, 16 mm. AU no sale

644 Arctic Ice Co. Louisville, Ky - 5¢ and 10¢ tokens, B, 16 mm., AU \$2.30

1615 Charleston, Illinois ¼¢ / same, B, 16 mm., XF tax token no sale

1792 "U.S. State-Issued Sales Tax Tokens" 2nd ed. By Schimmel, 6x9", XF - AU \$10

Norman G. Peters, P.O. Box 29, Lancaster, NY 10408, Fall 1996 (Fixed Price) List #109

(Tax Tokens) Starter collections all different states, metal or types - A good way to start. 13 all different \$3.00, 22 all different a good start \$5.00

(Tax Tokens) Mixed lot of 39 pieces about 10 different some low grade included \$4.00

SURVEY RESULTS

. . . The Editor

In the previous issue I discussed at some length the possibility of creating one or more color guides to give members a "standard" reference on the various colors of plastic tokens for Missouri, probably Washington, and maybe Utah.

Before I get into the analysis of responses, I need to apologize to those of you who wondered if ATTS is going broke. We are not going broke, by any means. I am sure that many of you are aware of some recent financial troubles in one small corner of the world of tokens. Since that was the hot news at the time, I wanted to ensure that members are aware of our strong financial position before I started discussing various options that might involve outlays of funds. We are financially in good shape and (if the members wanted to do so) we could borrow from the Treasury to pay for the color guides, or even pay for them outright, without endangering ourselves as an organization.

THE SURVEY QUESTIONS

There were three questions about which I asked for your opinions. The total of responses to each question are not the same because not everyone responded to every question.

First Question. Should we develop some sort of color sheet, or Catalog Supplement Sheet, that will provide for each member examples of the colors for Missouri, Washington, and Utah plastic tokens?

Responses. There were 39 Yes and 2 No. In addition, some members commented but didn't give a Yes or No response.

Second Question. Should we pay for such color sheets out of the treasury?

Responses. There were 20 Yes and 20 No. Several voted both Yes and No, and several voted Yes but said they'd be glad to pay for a good color guide.

Third Question. Should we borrow from the treasury to prepare the sheets, and then sell the sheets to members, with the funds received being used to pay back the treasury.

Responses. There were 30 Yes and 8 No.

COMMENTS BY MEMBERS

"I don't think this is necessary. Why not obtain a copy of the Methuen Handbook of Colour which you can reference as to color in the catalog. Anyone interested can also obtain the book and will be in business."

"I would like to have one of the color sheets. I wonder if this is the case of everyone."

"Compared to the membership total how many of the books were sold? Would all members want a 'color' sheet?"

"If the treasury can handle the expense then I am in agreement with Question 2. If not, then let those who want the sheet pay for it or let the treasury cover part of the cost."

"I don't want to see the treasury get to a 'too low' position."

"In my opinion, this is an impractical project. Under the conditions when many of these tokens were produced, wartime, lack of standard and quality control, the colors can vary widely."

"One can expose these tokens to strong sunlight, changing the color at will."

"At best, the interest of collectors in this minor area is limited."

"Paints, inks, and dyestuffs are tricky."

"I agree that there's likely nothing else that the society would be spending the amount of money on. The amount now in the treasury seems like enough to cover the costs and still leave the society in good shape."

"The color sheet will be a beneficial diagnostic tool for collectors."

"If they must be sold I will buy one regardless of price."

"Would it be possible to publish a book that would include all the Supplement Sheets?"

"As far as colors are concerned, I don't think minor color differences should be designated, only major differences should."

"Maybe we could make our dues \$9.00 per year. Just a thought, or leave at \$8.00 and ask members to send \$1.00 each to help printing, etc."

"(1) It depends on how many collectors we have for these states. etc. to make it worthwhile."

"(2) Waiting for member to pay for sheet, etc., if this is the only \$ we have at hand, and pay back."

"(3) If this can cover both printing and payback to treasury, should work."

"Why are we going to fall apart. We must keep afloat now."

"I think this is a fine idea. Let those who want it pay for it. You may want to be careful not to make too many of them as many, I'm sure, will not want to pay extra for them. Leave yourself the option to order more if need be. Also, you can create a situation where people could pre-order at a discount, thus minimizing the cash problem, if there is any."

"I would love to have these color sheets."

"Maybe you could pre-sell the sheets so you would not have to make so many copies."

"I'd be happy to pay up to \$10 - \$12 for a definitive color guide."

"Color charts would be a good use for \$ in the treasury. Any enhancements to the current catalog should be made as it will probably be a number of years before a new edition of the catalog would be considered."

"Believe something as specialized as this needs to be sold to those interested."

"Charge enough so that if every member buys there will be enough received so that most of the cost will be recovered (or a small subsidy from the treasury). This is a preference. I have no problem with blowing the treasury on this rather than having it returned."

"I don't feel that the club's treasury should be used in this manner. In effect, some members who have no

interest in receiving this sheet would be subsidizing those who do through their dues payments. I think that only those interested in receiving this sheet (myself included) should be required to pay."

"I am strong yes on #1 but don't really care which way on #2 or #3 but #3 is the most sensible."

"Do what the majority wants. I just want a color guide. I'll pay or whatever?"

(re: #2 and #3) "I would have no complaint either way. Would buy 2 - 3 gladly."

(voted yes on #2) "I wouldn't have any objection to number 3 either as I would be willing to pay for my set."

(re: yes on: #2) "Partial - maybe split on a 50%-50% or 40-60 or 60-40 or some such percentage between treasury and those members wishing to have the pages."

(re: #1) "If the cost could be held down to a couple of dollars. (re: #2 and #3) Either way would be fine with me."

"For what they're worth, my feelings (are) if the treasury is in a healthy shape, let's keep it that way. Experience has taught me, as a fact of life, if you try to run at borderline and an emergency arises you can be hardpressed to make ends meet."

"Plus, in fact, I'd like to buy two (2) copies of the color sheets - one for my notebook with 'ATTS Newsletters' and one for my folder with the tokens."

"I see the color sheets as very useful provided the colors closely match the plastics."

"Has any consideration been given to the Washington state cardboards? 'Deep blackish-olive' is hard to distinguish, as an example, from dark grey."

"What about a third sheet illustrating transparent, translucent and opaque colors? It might be accomplished by photographing the pieces on a light table."

"As for the question of color comparison companion sheets for the Catalog - what a wonderful idea! I too have had difficulty applying the stamp color guide to my plastic tokens! This is truly one of the best ideas, so fitting to the purpose of our club, that I have heard

for the activity of the members and the use of the treasury funds!

(re: vote yes on #2) ". . . unless the vote on #2 has a majority of NO votes. I would do anything to get these color sheets as soon as possible. I hope we can proceed right away!"

"Possibly make (print) a quantity sufficient some of us could offer to our coin clubs or friends and the club (ATTS) could make money, but on second thought maybe not, as in (my) coin club there is very little interest in this field. Make enough so the club members would pay off the loan and new members' sales would be profit. Charge sufficient amount so we who have enough interest to return the questionnaire pay off the loan and rest is profit."

"Here's my idea on printing an 'all colors' sheet. I think that we should go ahead and get the sheet made up. It could be paid up by the members (50%) and the balance by the people who want them (one of the fringe benefits of belonging to the club?). I would be real glad to get one or two if the price is low enough but one for sure."

"I just got a letter containing 60 stamps used in England and each stamp has the Queen's picture on it and nothing else - but each background is different in one solid colored background. Maybe you could get in touch with whoever it is that prints them and they could come up with an answer to our sheet. Or maybe even try a letter to whoever prints our own stamps here in the U.S."

EDITOR'S COMMENTS

It seems pretty clear that almost everyone who responded wants some sort of color guide, the sooner the better for some members. Since the number of responses is about half the membership, it seems about half of us must be interested in the colors of these plastic tokens, even though (as stated in the catalog) these are only examples or selected representatives of a whole range of colors that resulted from poor quality control.

I am embarrassed that I am not familiar with the Methuen guide, and I'll get one to evaluate for this

purpose. When the catalog was being prepared, I consulted quite a few sources such as New York clothing design studios, color experts at the Smithsonian Institution, the Postal Service, and others. I got all sorts of advice about paint colors, thread (embroidery, knitting, etc.), stamp color guides, and so on, but for some reason didn't run across Methuen. Obviously I missed a contact somewhere in the process.

It has been my intent to put together for the members a booklet with all the Catalog Supplement Sheets that have come out, but I don't want to do that until all the ones of which I am aware have been developed. Depending on what additional New Finds you members keep coming up with, we might end up with another 15 to 20.

I hadn't really thought about the Washington cardboards but will look into it. Using a light table to capture the transparent and translucent colors may solve that particular part of the problem - another thing to look into.

It looks like I need to continue to look at various options for a while. For example, if we decided we wanted to have a special color guide, instead of showing the entire token for each color, we could maybe show a smaller "chip"; that might let us get everything on one page, but the "chips" would probably be a rectangle or square equivalent in size to about a quarter of a token.

The local KwikKopy will make 100 or more color sheets for around \$1.30 per sheet. Any number less than that goes up in price per sheet pretty quickly. But that would mean that sets of two or three color sheets might not cost more than \$5 per set, including pro rata costs for the preparation of the master copy. I've tried them out on colors and it seems to my eye that their reproduction is pretty close to true, but I'll have to let my wife look at them - she's better at colors than I am.

I'll keep working on this, but won't make any promises about how soon I'll have something to suggest.

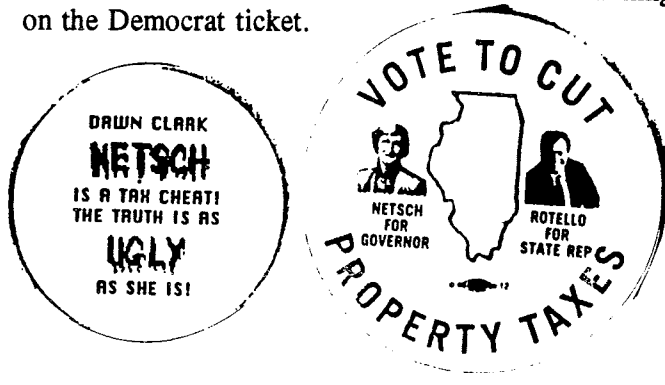
NEW FINDS

And Other Stuff

... Editor

RELATIVES

Here are a couple more first cousins. I found them listed in *Campaign 1993 - 1995*, by Bill Cleveland. He did a considerable piece of work, with the assistance of other collectors, to identify pinbacks from gubernatorial and Congressional campaigns in that period. The work was under the auspices of American Local Political Items Collectors (ALPIC). Colors of these pinbacks are not indicated. Both are from the campaign for Governor, Lt. Governor, and State Representative of Illinois. Party affiliation is not shown on these two pinbacks, but others in Cleveland's document indicate the candidates were running on the Democrat ticket.



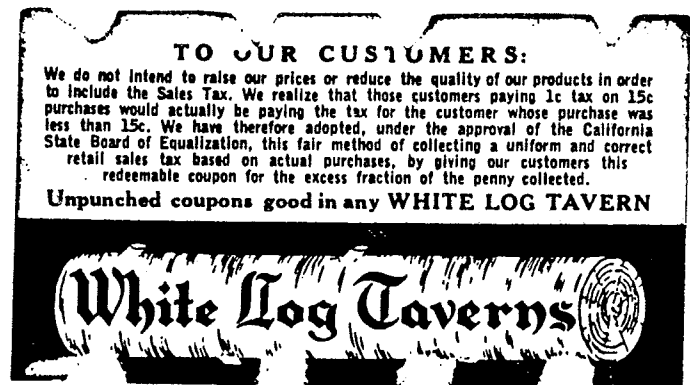
I ran into this one in Bob Slawsky's Auction 45, closing September 6, 1996. I have seen the token but don't have a reproducible picture yet.

Flipper - Honest, Integrity (elephant)
Mink 5% Deep freeze tax scandal
(donkey's rear)
round, brass, 32 mm.

This token may be from Eisenhower's presidency, during which there was a scandal involving fur coats, among other things. Sherman Adams, one of Eisenhower's top aides, resigned from the position after Democratic and Republican leaders criticized him for taking gifts (including fur coats) from a Boston industrialist whose business affairs were under government investigation.

CALIFORNIA

Rich Hartzog (Rockford, IL) sent in xeroxes of some CA-L12 and L12A. Here is an L12 which demonstrates one possible method of cancelling the eight tokens on the card. It appears that someone punched a triangular chunk out of each token at the outer edge. Some of cuts or punches appear to have not been cleanly cut, unless perhaps they have become mutilated in handling in the years since they were in use.



ORGANIZATIONAL REPORT

FOURTH QUARTER 1996

MEMBERSHIP 10/1/96 102

New members	none
Reinstatements	none
Resignations	none
Deaths	none reported

MEMBERSHIP 1/1/97 102

HELP WANTED!

... The Editor

I've had a couple inquiries from members which I've been unable to answer. Can any of you provide more information? If so, write to the individual who asked for help.

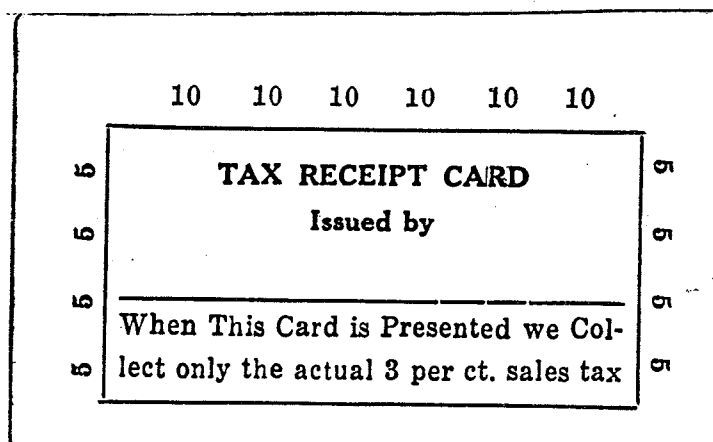
First, Mike Strub, 3630 Brookdale Lane, Waterford, MI 48328-3516, asks about a solvent:

"Many of the tokens (*in a collection he recently purchased*) were . . . glued to a piece of cardboard. In a couple of cases the glue was soluble in acetone and the token was metal, so the glue was easily removed. But in a number of cases, also on metal tokens, the glue was some kind of silvery metallic substance which neither acetone nor paint thinner nor paint stripper could remove. This glue may have been responsible for what seems to be a reaction with the zinc tokens of Kansas and Missouri, rendering them too corroded to salvage. But there are a number of aluminum and a couple of brass tokens with this glue on them which appear undamaged, other than the metallic adhesive. Do you have any suggestions for the removal of such a substance? The tokens

are in otherwise BU condition, and it would be wonderful to be able to salvage them."

Second, Wayne Hohndorf, 6546 Binney Street, Omaha, NE 68104, asks:

". . . could you help me identify a piece that I came across a while back? It is a card and is white in color. It measure 3 11/16 inches x 2 1/4 inches. I have enclosed a photocopy."



FINANCIAL REPORT - OPERATIONS FOURTH QUARTER 1996

Cash on hand	10/1/96	\$362.30	Expenses	12/1 - 12/31	.21
Expenses	10/1 - 10/31	159.53	Income	12/1 - 12/31	none
Newsletter 94, inc. printing and postage, pics			Balance	1/1/97	\$229.60
Income	10/1 - 10/31	16.00	<p>The balance (\$229.60) for January 1 does <u>not</u> include the cost of printing and mailing this issue (#95), which is always the case, because the cost is unknown until after the issue is printed and mailed. However, the balance should be more than enough to cover #95. Thus, subject to unforeseen expense, Fiscal Year 1996 will end with a small positive balance in our operating account.</p>		
Balance	11/1/96	\$218.77			
Expenses	11/1 - 11/30	none			
Income	11/1 - 11/30	11.04			
Balance	12/1/96	\$229.81			

CLIPPING

Philadelphia Bulletin, September 30, 1935

Smidgets and Chits Flood Five States



CHICAGO, Ill, Sept. 30.—Smidgets, taxies, chits, molecule money, jiggers—or whatever else the American people “affectionately” call their new sales tax tokens—are not such a small problem as their names or denominations might imply.

“The people of the United States do not generally realize what is ahead of them,” said Henry W. Toll, executive director of the Council of State Governments, today, when making public results of a survey of the tax token situation which the Council has just completed.

“In order to appreciate fully the import of this situation,” Mr. Toll continued, “one must realize that 23 of our 48 States have general sales taxes. The possible introduction of tax tokens is, therefore, of concern to the population of these States, numbering more than 54,000,000 persons. Moreover, sales taxes are being proposed in several additional States.”

Within the past few weeks approximately 110,000,000 tokens have been issued in five States using them: More than 25,000,000 in Illinois; 52,000,000 in Missouri; 23,600,000 in Washington; 5,400,000 in Colorado, and 2,500,000 in New Mexico. New Mexico authorities estimate that 2,000,000 more will be required; Colorado has already ordered 2,600,000 more, and Illinois anticipates issuing many more than the original 25,000,000.

Bottle Caps in Missouri

The Missouri and New Mexico tokens represent one mill each; the Illinois tokens 1½ mills; and the Washington and Colorado tokens 2 mills each. The Missouri tokens are printed on pasteboard bottle caps (to fit a milk bottle); 9,000,000 of Washington's 23,600,000 are of paper, and all the rest of the tokens



Milk bottle tops in Missouri; paper and metal discs in Washington, and aluminum tokens in Colorado, New Mexico and Illinois—more than 100,000,000 of them—are five States' answers to fractional sales tax imposts. Sales tax tokens shown above are actual size. Paper tokens from Washington not shown, since they have been largely discarded by the public.

are of aluminum. Washington State authorities report that 2,500,000 of the paper tokens have been retired, and that the public is using very few of those left, preferring the metal tokens. Of these latter it is estimated that 2,000,000 are out of circulation—either lost or withdrawn as souvenirs—and that the annual shrinkage will be from 500,000 to 1,000,000.

The above sketch shows the five tokens in actual size. Illinois and Colorado tokens are the square, the others are round. Washington's tokens have round central holes.

The United States Treasury, Mr. Toll points out, has taken the position that these tokens are money, and that the States are infringing upon the constitutional monopoly of the Federal Government to coin money. In the case of those tokens which do not resemble coins, however, the Federal Government is not pressing its objection.

Eight Tokens Per Capita

Since five States with a combined

population of over 14,000,000 persons already have issued 110,000,000 tokens (a per capita distribution of 8 tokens), American citizens would be handling more than 300,000,000 tokens if the other sales-tax States issued tokens at the preliminary rate of five States.

“Inasmuch as Colorado tokens are valueless in New Mexico, and vice versa,” says Mr. Toll, “there would be some objection to standardizing the size and the shape. On the other hand, if the present situation develops, we shall have dozens of different tokens in circulation, each representing one, one and one-half and two mills.”

The research staff of Council of State Governments is continuing its study of this problem, and may recommend either that the Federal Government reconsider its decision and actually coin the “smidgets,” or that the State governments co-operate in developing as uniform a system as is practicable.